

Handle Uncollectible Payments Received After December 31st but Before the Uncollectible List is Submitted

Process

[UNCOLLECTIBLE BILL PROCESS IN THE LOCALITY](#)

Effective Date

01/01/2008

Purpose

This task is performed by Locality Representatives in the Local Treasurer's Office in order to handle payments received for an assessment that was uncollected as of December 31st, but before the Uncollectible list is submitted to TAX. The payment may be deposited locally and the list adjusted or the payment may be forwarded to TAX.

Special Notes

- These payments are referred to as "January payments" when discussing the Uncollectible List.

Procedure

Responsibility

Treasurer's Office Locality Representative

Steps

1. Receive a payment after December 31st for an assessment made in the previous calendar year, but before the Uncollectible List is submitted to TAX.
2. Review the Uncollectible List to determine if the customer is listed.
 - A. If the customer has an outstanding liability and is on the list, go to Step 3.
 - B. If the customer is not on the Uncollectible list, follow your local procedure for unidentified payments.
3. If your locality prefers to deposit the payment locally,
 - A. Access your Uncollectible List and adjust the list by adding the January payment to the Uncollectible data for that customer.
 - B. Deposit the payment in accordance with your local procedure for income tax deposits.
4. If your locality prefers to forward the payment to TAX,
 - A. Prepare a memo to TAX with the following customer information:
 - Primary SSN
 - Secondary SSN (if any)
 - Name(s)
 - Tax Year of the payment
 - Amount of the payment

- Statement that the customer is going to be on the Uncollectible List that will be submitted to TAX
- B. Send the payment and memo to TAX at the following address:
Department of Taxation
TAX Local Uncollectible Team
Post Office Box 1217
Richmond, Virginia 23217-1217
- 5. Document the action taken in accordance with your agency's Policy and Procedures for maintaining documentation.

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